

AN ACT

ENTITLED, An Act to remove the legal presumption of correctness which attaches to the assessed valuation determined by the director of equalization.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-3-16 be amended to read as follows:

10-3-16. The director of equalization shall assess for taxation all property subject to taxation, except property which the secretary of revenue has been directed to assess, which is situated in the county or municipality for which the director is appointed, including all property located within the corporate limits of each municipality. No legal presumption of correctness attaches to the director's assessed valuation of property. Each county in this state is an assessment district.

Section 2. This Act is effective on November 1, 2000.

An Act to remove the legal presumption of correctness which attaches to the assessed valuation determined by the director of equalization.

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I certify that the attached Act  
originated in the

SENATE as Bill No. 7

\_\_\_\_\_  
Secretary of the Senate  
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\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 7  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor  
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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor  
=====

STATE OF SOUTH DAKOTA,  
ss.  
Office of the Secretary of State

Filed \_\_\_\_\_ , 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State